AUDITING PROCEDURES REPORT

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Deate Accountant Report Submitted to State:			1		ssion			
We have audited the financial statements of this local unit of government and rendered an opinion on financial statement prepared in accordance with the Statements of the Governmental Accounting Standards Board (GASB) and the Unifor Reporting Format for Financial Statements for Counties and Local Units of Government in Michigan by the Michiga Department of Treasury. We affirm that: 1. We have compiled with the Bulletin for the Audits of Local Units of Government in Michigan 2. We are certified public accountants registered to practice in Michigan. We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of comments and recommendations You must check the applicable box for each item below. yes no 1. Certain component units/funds/agencies of the local unit are excluded from the financial statements yes no 2. There are accumulated deficits in one or more of this units unreserved fund balances/retaine earnings (P.A. 275 of 1980). yes no 3. There are instances of non-compilance with the Uniform Accounting and Budgeting Act (P.A. 2 1968, as amended). yes no 4. The local unit has violated the conditions of either an order issued under the Municipal Finance A or its requirements, or an order issued under the Emergency Municipal Loan Act. yes no 5. The local unit holds deposits/investments which do not comply with statutory requirements. (P.A. 2 of 1943, as amended [MCL 129.91], or P.A. 55 of 1982, as amended [MCL 38.1132]). yes no 7. The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current yes earned pension benefits (normal costs) in the current year. If the plan is more than 100% funded an the overfunding credits are more than the normal cost requirement, no contributions are due (pa during the year). yes no 8. The local unit has not adopted an investment policy as required by P.A. 196 of 1997 (MCL 129.95). We have enclosed the following: To be having from Name Abraham &	Audit Date		Date Accountant Report S	ort Submitted to State:				
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Street Address	Certified Public Accountant	(Firm Name) Abra	ham & G	affney, P.C.			1	
108 Spring St. City St. Johns State MI 211 48879	Street Address 108 Spring St. City St. Joh					State MI ZIP 48879		
Accountant Signature abraham & Hoffney, P.C. The R.C. CRA			Ley, P.C.	The RX	5 ——(C)	eA	J	